



STEVE WESTLY
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Joaquin
Stockton, California

Date: October 16, 2003
Filing Ref: SJO04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|---------------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 11. Parks and Recreation |
| 2. Building Use Allowance | 12. Labor Relations |
| 3. County Administrator | 13. Motor Pool (ISF) |
| 4. Auditor-Controller | 14. Office Automation (ISF) |
| 5. Information Systems Division | 15. Central Telephone (ISF) |
| 6. Treasurer-Tax Collector | 16. Southern Water System (ISF) |
| 7. Purchasing and Supply | 17. Radio Communications (ISF) |
| 8. County Counsel | 18. Copier/Credit Card (ISF) |
| 9. Human Resources | 19. Self-Insurance (ISF) |
| 10. Facilities Management | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

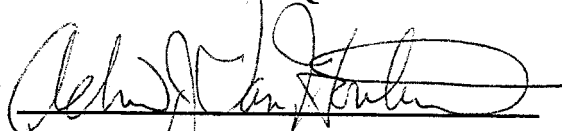
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments listed on Schedule A must be included when calculating carry-forward in the 2005-06 Cost Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

BY



Adrian J. Van Houten

Name

Auditor-Controller

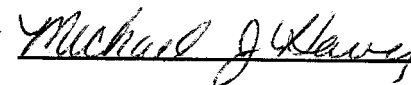
Title

10/29/03

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY



Michael J. Havey, Chief

Bureau of Payments

Division of Accounting and Reporting

11-7-03

Date

Negotiated by Michael Ramirez
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	10100 BD OF SUPV	10105 MT HOUSE	10202 CAP PROJ	10203 LLEBG GRNT	10206 CAO-JUVENI	10305 EEDD	10910 CO ACCTNG/	11100 ASSESSOR	11103 ASSR-AB818	11600 REV & REC
BUILD USE ALLOW	\$6,260							\$32,921		\$2,026
EQUIPMENT USAGE	2,408	1,599	1,134		221		551	12,162	12,255	3,403
CO ADMINISTRATOR	3,087	569	771		177	4,506	807	5,387	667	1,328
AUDITOR-CONTROLR	2,644	415	1,330	419	111	23,910	177	14,808	2,792	45,065
INFORMATION SYST	7,690					649		16,925		11,604
TREAS-TAX COLL	98	15	47		4	364		575	27	437
PURCHASING & SUP	7,599		1,348	12	260	28,807	1,836	31,656	1,764	7,882
COUNTY COUNSEL	20,281		138			246		5,856	55,456	4,009
HUMAN RESOURCES	4,659	1,219	2,440		305	41,209		33,888		7,890
LABOR RELATIONS	958	255	511		64	3,434		6,713		1,599
FACILITIES MGMT	44,945					1,873		187,875		27,151
PARKS & RECREATN	1,054							3,234		
Total Allocated	\$101,683	\$4,072	\$7,719	\$431	\$1,142	\$104,998	\$3,371	\$352,000	\$72,961	\$112,394
Roll Forward	19,455	3,300	(10,100)	(11,381)		90,663		150,088	23,671	63,238
Cost w/Roll Fwd Adjustments	121,138 (7,690)	7,372	(2,381)	(10,950)	1,142	195,661 (45,292)	3,371	502,088 (16,925)	96,632	175,632 (44,678)
Proposed costs	\$113,448	\$7,372	\$(2,381)	\$(10,950)	\$1,142	\$150,369	\$3,371	\$485,163	\$96,632	\$130,954
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	12410 EQUAL OPPO	13000 REG OF VOT	14800 PUBL IMPV	16000 SURVEYOR	20200 DIST ATTY	20201 DA-CRIM'NL	20203 DA-VIC WIT	20205 DA-VICTIM	20208 DA-MAJ NRC	20209 DA-C.ABUCT
BUILD USE ALLOW		\$9,138		\$2,749	\$59,093		\$540	\$1,558		
EQUIPMENT USAGE		11,588		1,993	56,795					
CO ADMINISTRATOR	209	799		491	10,972	168	560	533	135	400
AUDITOR-CONTROLR	45	2,986	5,040	830	28,930	764	2,393	1,180	223	557
INFORMATION SYST		809			(20,344)					
TREAS-TAX COLL		97	140	33	1,041	17	70	49	1	19
PURCHASING & SUP	(17)	16,689	16,392	1,325	42,341	494	687	607	94	473
COUNTY COUNSEL		14,554			1,752					
HUMAN RESOURCES		6,292		2,135	49,887		3,964	3,354		610
LABOR RELATIONS		958		448	10,037		831	703		128
FACILITIES MGMT		48,192	(29,066)	9,440	207,547		4,158	11,988		
PARKS & RECREATN			8,351		4,588		103	298		
Total Allocated	\$237	\$112,102	\$857	\$19,444	\$452,639	\$1,443	\$13,306	\$20,270	\$453	\$2,187
Roll Forward		30,147	(71,923)	4,216	39,337	(48)	2,293	1,461	(657)	418
Cost w/Roll Fwd	237	142,249	(71,066)	23,660	491,976	1,395	15,599	21,731	(204)	2,605
Adjustments		(1,799)			20,344					
Proposed costs	\$237	\$140,450	\$(71,066)	\$23,660	\$512,320	\$1,395	\$15,599	\$21,731	\$(204)	\$2,605
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	20211 DA-VIOLENC	20212 DA-AUTO IN	20213 ANTI-DRUG	20214 DA-ENVIRON	20215 DA-SPOUSAL	20216 DA-WORKERS	20217 DA HSA FRA	20218 DA-STATUTO	20219 DA-AUTOMOB	20220 DA-THREAT
BUILD USE ALLOW										
EQUIPMENT USAGE										
CO ADMINISTRATOR	92	250	195		119	380	2,843	181	302	115
AUDITOR-CONTROLR	860	356	1,187	1	219	412	3,218	428	403	658
INFORMATION SYST										
TREAS-TAX COLL	16	13	15		6	12	115	8	15	12
PURCHASING & SUP	574	207	88		181	286	1,583	403	154	352
COUNTY COUNSEL										
HUMAN RESOURCES		610	915			305	8,077	305	915	
LABOR RELATIONS		128	192			64	1,599	64	192	
FACILITIES MGMT										
PARKS & RECREATN										
Total Allocated	\$1,542	\$1,564	\$2,592	\$1	\$525	\$1,459	\$17,435	\$1,389	\$1,981	\$1,137
Roll Forward	(49)	670	110	(509)	308	545	8,985	(177)	20	1,086
Cost w/Roll Fwd	1,493	2,234	2,702	(508)	833	2,004	26,420	1,212	2,001	2,223
Adjustments										
Proposed costs	\$1,493	\$2,234	\$2,702	\$(508)	\$833	\$2,004	\$26,420	\$1,212	\$2,001	\$2,223
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	20221 ELDER VERT	20222 DA-RURAL C	20224 YOUTH GUN	20301 CHLD SUPPT	20226 ELDER ADV	20227 DA-DUI PRO	20228 DA ADLT PR	20400 PUB DEFNDR	20401 DEF INDGNT	20500 COPS-PATRO
BUILD USE ALLOW				\$6,511				\$121,382		
EQUIPMENT USAGE				12,724				4,377		
CO ADMINISTRATOR	117	58		12,513	96	5	117	7,593	140	316
AUDITOR-CONTROLR	311	151	9	34,332	70	1	99	13,163	175	417
INFORMATION SYST				5,263				24,840		
TREAS-TAX COLL	4	5	4	37,958	1		4	484		15
PURCHASING & SUP	123	518		67,344	39	10	90	9,389		160
COUNTY COUNSEL				(223)				369		
HUMAN RESOURCES			305	69,813			305	33,551		1,314
LABOR RELATIONS			64	14,129			64	5,626		1,254
FACILITIES MGMT				8,231				184,176		
PARKS & RECREATN				521						
Total Allocated	\$555	\$732	\$382	\$269,116	\$206	\$16	\$679	\$404,950	\$315	\$3,476
Roll Forward			20	55,739				93,972	(22)	1,614
Cost w/Roll Fwd	555	732	402	324,855	206	16	679	498,922	293	5,090
Adjustments				(14,794)				(24,840)		(1,029)
Proposed costs	\$555	\$732	\$402	\$310,061	\$206	\$16	\$679	\$474,082	\$293	\$4,061
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	20600 COPS-CUSTO	20700 COPS-DA-SL	21000 GRAND JURY	21200 PRE-TRIAL	21201 ALCH/DRUG	21300 CT ASSND	21601 SHF-STC TR	21602 SHF-BOAT	21604 SCH-LINDEN	21605 SCH-LINCOL
BUILD USE ALLOW			\$1,738	\$1,139				1,371		
EQUIPMENT USAGE			162					644	80	80
CO ADMINISTRATOR	65	174		523	560		65			
AUDITOR-CONTROLR	141	140	2,380	972	905	5,535	509	1,583	101	101
INFORMATION SYST										
TREAS-TAX COLL	5	4	85	40	38	185	17	56	4	4
PURCHASING & SUP	489	530	2,826	2,761	661	(66)	488	1,994		
COUNTY COUNSEL			1,577							
HUMAN RESOURCES	305	305		3,514	3,050			2,135	305	305
LABOR RELATIONS	313	64		639	639			2,195	313	313
FACILITIES MGMT			13,368	8,767	82					
PARKS & RECREATN			332	217						
Total Allocated	\$1,318	\$1,217	\$22,468	\$18,572	\$5,935	\$5,654	\$1,079	\$9,978	\$803	\$803
Roll Forward	169	(431)	4,669	2,306	436	2,466	193	(995)		
Cost w/Roll Fwd	1,487	786	27,137	20,878	6,371	8,120	1,272	8,983	803	803
Adjustments	(257)							(1,800)	(257)	(257)
Proposed costs	\$1,230	\$786	\$27,137	\$20,878	\$6,371	\$8,120	\$1,272	\$7,183	\$546	\$546
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	21606 SHF-NARENF	21607 SHF-NARFED	21608 SHRF-ABAND	21609 SHERIFF-CA	21610 SHF-FPRINT	21611 SHRF-COMMU	21612 SHRF-METH	21613 SHRF-HI-TE	21614 SHRF RURAL	21616 SHRF-HIRIN
BUILD USE ALLOW										
EQUIPMENT USAGE	186			22,925			279			
CO ADMINISTRATOR			5			79	80	79	160	
AUDITOR-CONTROLR	271	47	1	511	496	199	480	206	196	
INFORMATION SYST										
TREAS-TAX COLL	10	2		27	16	4	1	4	8	
PURCHASING & SUP	554	237	155	6,513	1,646	5	50		137	1,920
COUNTY COUNSEL										
HUMAN RESOURCES				2,135		305		305	610	
LABOR RELATIONS				448		313		313	627	
FACILITIES MGMT										
PARKS & RECREATN										
Total Allocated	\$1,021	\$286	\$161	\$32,559	\$2,158	\$905	\$890	\$907	\$1,738	\$1,920
Roll Forward	(3)	(513)			1,607					
Cost w/Roll Fwd	1,018	(227)	161	32,559	3,765	905	890	907	1,738	1,920
Adjustments						(257)		(257)	(514)	
Proposed costs	\$1,018	\$(227)	\$161	\$32,559	\$3,765	\$648	\$890	\$650	\$1,224	\$1,920
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	21617 OFF HIWAY	21620 SHF-PATROL	21622 SHF-COMM	21625 SHF-COPMOR	21626 SHF-DETECT	21628 SHF-RECORD	21635 SHF-CIVIL	21640 SHF-MORGUE	21645 SHF-ADMIN	21650 SHF-LPD
BUILD USE ALLOW					8,821	2,273	625	\$1,053	\$259,045	6,336
EQUIPMENT USAGE		29,581	5,360		3,472	2,033	987	107	13,449	1,414
CO ADMINISTRATOR		12,626	2,531		6,254	4,878	30,945	311	2,310	4,049
AUDITOR-CONTROLR		17,423	6,384	978	(1,823)	(21,360)		1,247	46,114	(131)
INFORMATION SYST		(13,476)			231	194	70	43	319	80
TREAS-TAX COLL		630	251	22	5,319	1,496	844	1,265	9,675	762
PURCHASING & SUP	225	6,902	3,308	5,040					93,295	
COUNTY COUNSEL					13,815	14,303	4,878	1,219	7,927	5,183
HUMAN RESOURCES		43,296	14,634		9,490	3,004	1,772	1,005	2,910	4,582
LABOR RELATIONS		42,530	3,004					3,075	127,920	
FACILITIES MGMT										
PARKS & RECREATN										
Total Allocated	\$225	\$139,512	\$35,472	\$6,040	\$45,579	\$6,821	\$40,121	\$9,325	\$791,434	\$22,275
Roll Forward		42,141	10,092	5,920	9,056	(16,789)	31,416	(236)	306,939	12,348
Cost w/Roll Fwd	225	181,653	45,564	11,960	54,635	(9,968)	71,537	9,089	1,098,373	34,623
Adjustments		(20,986)			(5,121)	21,360	(29,942)	(772)	(266,953)	(3,470)
Proposed costs	\$225	\$160,667	\$45,564	\$11,960	\$49,514	\$11,392	\$41,595	\$8,317	\$831,420	\$31,153
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	21658 SHF-CT SEC	22600 SHF-CUSTDY	22620 SHF-WORK P	22621 CORR HLTH	22700 PROB-JUV'L	22702 PROB-ADULT	22708 PROB-TRAIN	22714 GANG VIOLE	22724 KIDS ALC/D	22733 YOUTH ACCT
BUILD USE ALLOW	\$7,690	\$526,152			\$69,663	\$22,435				
EQUIPMENT USAGE	328	48,562	1,241	576	13,487	12,197				
CO ADMINISTRATOR	4,045	22,911	610	3,595	3,464	3,470				
AUDITOR-CONTROLR	7,876	50,836	401	10,152	8,272	16,551	420	161	362	398
INFORMATION SYST		(115,833)								
TREAS-TAX COLL	332	1,778	6	405	335	1,691	15	7	14	12
PURCHASING & SUP	1,125	17,584	279	8,960	10,200	16,287	430	73	261	110
COUNTY COUNSEL		1,811								
HUMAN RESOURCES	25,338	103,137	200	23,841	23,198	20,330		305	610	610
LABOR RELATIONS	15,977	32,272		4,923	4,603	4,220		64	128	128
FACILITIES MGMT	52,974	1,231,195		43,260		128,390				
PARKS & RECREATN	973					2,204				
Total Allocated	\$116,658	\$1,920,405	\$2,737	\$95,712	\$133,222	\$227,775	\$865	\$610	\$1,375	\$1,258
Roll Forward	563	64,991	(5,448)	8,971	15,021	37,991	273	(293)	(399)	75
Cost w/Roll Fwd	117,221	1,985,396	(2,711)	104,683	148,243	265,766	1,138	317	976	1,333
Adjustments	(11,059)	104,517								
Proposed costs	\$106,162	\$2,089,913	\$(2,711)	\$104,683	\$148,243	\$265,766	\$1,138	\$317	\$976	\$1,333
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	22734 STKN JUV C	22745 PROB-ADMIN	22750 PROB CHALL	22755 PROB-TANF	22760 OCJP-JAIBG	22765 PROB-COMM	22770 PROB-POS Y	22781 CROSSROADS	22782 OFF ON CAM	22783 FAM FOCUS
BUILD USE ALLOW										
EQUIPMENT USAGE		1,567				477	233			
CO ADMINISTRATOR		1,234		1,353	57	185	173	360	258	355
AUDITOR-CONTROLR	243	2,988	347	2,253	143	530	360	370	203	297
INFORMATION SYST		50,700								
TREAS-TAX COLL	11	80	8	89	6	20	13	18	8	12
PURCHASING & SUP	767	3,944	78	471	48	1,665	540	2,337	1,893	713
COUNTY COUNSEL		32,466								
HUMAN RESOURCES	610	3,259	610	6,708	305	915	610	1,219	1,133	915
LABOR RELATIONS	128	639	128	1,407	64	192	128	255	128	192
FACILITIES MGMT		7,089						659		
PARKS & RECREATN										
Total Allocated	\$1,759	\$103,966	\$1,171	\$12,281	\$623	\$3,984	\$2,057	\$5,218	\$3,623	\$2,484
Roll Forward	636	45,113		2,634	49			884		
Cost w/Roll Fwd	2,395	149,079	1,171	14,915	672	3,984	2,057	6,102	3,623	2,484
Adjustments		(50,700)								
Proposed costs	\$2,395	\$98,379	\$1,171	\$14,915	\$672	\$3,984	\$2,057	\$6,102	\$3,623	\$2,484
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	22800 JUV DETENT	24100 FLOOD CHAN	24600 NEIGH PRES	24700 AG COMM	24900 WTS & MEAS	25600 COMM DEV	25700 SHF-PUB AD	25900 RECORDER	26000 EMERG SVCS	26300 ANIMAL CON
BUILD USE ALLOW	\$127,534	\$1,188		\$19,845	\$1,198	\$31,261		\$10,199	\$3,841	\$38,565
EQUIPMENT USAGE	2,987	695		20,606	8,049	7,157	450	10,641	7,915	1,520
CO ADMINISTRATOR	6,719	1,304	726	2,709	336	5,125	243	1,160	1,154	541
AUDITOR-CONTROLR	24,680	1,883	4,848	8,476	1,018	14,077	4,415	4,723	2,164	1,781
INFORMATION SYST				5,859		9,033			6,279	
TREAS-TAX COLL	516	77	131	291	30	375	22	137	81	67
PURCHASING & SUP	9,558	79	4,260	7,860	1,441	11,403	847	36,025	5,355	1,928
COUNTY COUNSEL			31	2,670		103,807	21,883	654	4,020	694
HUMAN RESOURCES	33,883	6,097	3,050	15,244	1,525	21,792	1,219	8,441	3,964	2,744
LABOR RELATIONS	7,096	1,279	639	3,196	320	4,476	255	1,599	831	575
FACILITIES MGMT	268,558	5,030	451	80,389	10,652	52,695	10,131	58,379	29,557	9,793
PARKS & RECREATN				507		521	251	1,000	733	
Total Allocated	\$481,531	\$17,632	\$14,136	\$167,652	\$24,569	\$261,722	\$39,716	\$132,958	\$65,894	\$58,208
Roll Forward	121,598	3,379	620	36,649	6,161	82,259	(12,504)	45,057	5,868	3,330
Cost w/Roll Fwd	603,129	21,011	14,756	204,301	30,730	343,981	27,212	178,015	71,762	61,538
Adjustments	(11,195)			(5,859)		(9,033)			(6,279)	
Proposed costs	\$591,934	\$21,011	\$14,756	\$198,442	\$30,730	\$334,948	\$27,212	\$178,015	\$65,483	\$61,538
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	27400 CO SUPPORT	27524 JUV CT REF	29000 CT-OTH OPS	29100 CT-INDIREC	29500 FAMILY LAW	29600 CHILD SUPP	29700 DRUG COURT	30101 PUB WORKS	30400 FL CTL WAT	30600 WATER RESO
BUILD USE ALLOW	\$196,225							\$48,960		
EQUIPMENT USAGE								33,451		
CO ADMINISTRATOR	20							15,042	330	437
AUDITOR-CONTROLR	5	204		71,487	14	45		77,966	582	314
INFORMATION SYST				(53,994)				8,913		
TREAS-TAX COLL				5,829	3	4		1,780	23	12
PURCHASING & SUP			34,042	82,747	314	666		57,574		108
COUNTY COUNSEL				632				64,342		
HUMAN RESOURCES				61	261			70,022	1,829	915
LABOR RELATIONS								14,385	383	192
FACILITIES MGMT	789,665							284,563		
PARKS & RECREATN	34,225									
Total Allocated	\$1,020,140	\$204	\$34,042	\$106,762	\$592	\$715		\$676,998	\$3,147	\$1,978
Roll Forward	171,160	197	7,501	(101,366)	125	(752)	(530)	262,954	(525)	
Cost w/Roll Fwd	1,191,300	401	41,543	5,396	717	(37)	(530)	939,952	2,622	1,978
Adjustments				53,994				(38,670)		
Proposed costs	\$1,191,300	\$401	\$41,543	\$59,390	\$717	\$(37)	\$(530)	\$901,282	\$2,622	\$1,978
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	34601 C.O.G.	40500 MENTAL HLH	40600 SUBS ABUSE	40800 UTIL DIST	41000 PUB HEALTH	42000 ENV HEALTH	41500 CA CHLD SV	41600 SA CRIME P	49100 FIRST 5 SJ	49500 HEALTH ACC
BUILD USE ALLOW		\$18,078	\$2,180			\$25,763		\$1,512	162	
EQUIPMENT USAGE				1,238	55,748	12,435	2,743		699	253
CO ADMINISTRATOR		26,834	10,366	1,062	18,602		3,093	192		275
AUDITOR-CONTROLR	1,896	86,795	33,776	2,271	79,779	13,644	8,518	783	(2,280)	
INFORMATION SYST		1,456			(9)	(1,971)				
TREAS-TAX COLL	100	3,190	1,442	89	1,653	81	321	28	42	12
PURCHASING & SUP		87,916	26,347	3,218	63,072	10,227	7,831	3,438	3,669	5
COUNTY COUNSEL		14,387	(2,613)		7,108	27,146			239	
HUMAN RESOURCES		169,066	85,754	5,183	80,446	6,403	14,360	1,219	2,038	915
LABOR RELATIONS		34,395	17,581	1,086	16,751	1,343	3,004	255	255	192
FACILITIES MGMT		4,942	(1,570)	297	175,893	(5,922)		(374)	(2,802)	
PARKS & RECREATN		4,085						141		
Total Allocated	\$1,996	\$451,144	\$173,263	\$14,444	\$499,043	\$89,149	\$39,870	\$7,194	\$2,022	\$1,652
Roll Forward	(5,108)	144,951	21,156	2,833	147,198		2,765		19,138	
Cost w/Roll Fwd	(3,112)	596,095	194,419	17,277	646,241	89,149	42,635	7,194	21,160	1,652
Adjustments		(14,606)			(35,666)	(10,142)				
Proposed costs	\$(3,112)	\$581,489	\$194,419	\$17,277	\$610,575	\$79,007	\$42,635	\$7,194	\$21,160	\$1,652

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	50101 HUMAN SVCS	53900 MRY GRAHAM	54101 DEPT AGING	55600 VETS SVCS	61500 COOP EXT	70300 PRKS & REC	49800 RETIREMENT	ISF-MOTOR POOL	ISF-OFFICE AUTO	ISF-TELEPHONE
BUILD USE ALLOW	\$22,058	\$61,527	\$968		\$16,099	\$23,954		\$4,526		\$3,480
EQUIPMENT USAGE				245	1,173	23,801				
CO ADMINISTRATOR	52,039	3,483	4,215	670	213			1,101		813
AUDITOR-CONTROLR	190,201	12,947	42,246	555	1,076	4,860	(162)	7,552	938	6,940
INFORMATION SYST	68,809		1,017	2,358	570		19,593			
TREAS-TAX COLL	59,336	510	1,445	22	43	219	(2,560)	256	16	150
PURCHASING & SUP	91,716	12,213	34,296	1,124	1,359	18,513	10,038	11,112	685	5,594
COUNTY COUNSEL	(6,980)	93	676	85		6,750	(1,688)			
HUMAN RESOURCES	257,615	20,764	56,710	1,525	1,525	17,379	2,248	5,793		3,659
LABOR RELATIONS	52,551	4,283	11,891	320	320	3,644	341	1,214		766
FACILITIES MGMT	21,143	(370)	(267)	1,769	50,726	454,958		80,954		18,051
PARKS & RECREATN	7,354									533
Total Allocated	\$815,842	\$115,450	\$153,197	\$8,673	\$73,104	\$554,078	\$27,810	\$112,508	\$1,639	\$39,986
Roll Forward	280,216	67,677	56,664	(3,895)	21,687	227,937	16,419	64,283	(1,994)	19,524
Cost w/Roll Fwd	1,096,058	183,127	209,861	4,778	94,791	782,015	44,229	176,791	(355)	59,510
Adjustments	(89,952)		(7,679)	(2,358)	(570)		(19,593)	(80,954)		(18,051)
Proposed costs	\$1,006,106	\$183,127	\$202,182	\$2,420	\$94,221	\$782,015	\$24,636	\$95,837	\$(355)	\$41,459

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	ISF-RADIO COMM	ISF-CR CARD/COPY	ENTRPSE-HOSPIT	ENTRPSE-AIRPOR	ENTRPSE-SOL WSTE	CO INS-HEALTH	CO INS-DENTAL	CO INS-CASUALTY	CO INS-WK COMP	CO INS-UNEMPLOY
BUILD USE ALLOW			\$7,236		\$1,284					
EQUIPMENT USAGE										
CO ADMINISTRATOR			74,094	659	4,344					
AUDITOR-CONTROLR	2,977	3,297	252,694	42,997	21,945	5,051	1,638	8,591	9,318	348
INFORMATION SYST			6,781	2,484	1					
TREAS-TAX COLL	37	79	11,189	160	810	51	45	173	218	1
PURCHASING & SUP	6,472	49,172	94,146	8,357	26,631					
COUNTY COUNSEL			(22,488)	(805)	(15)					
HUMAN RESOURCES			562,560	3,050	25,105	74,236	15,186	22,319	113,359	992
LABOR RELATIONS			113,476	639	5,179					
FACILITIES MGMT			(19,060)		15,932					
PARKS & RECREATN										
Total Allocated	\$9,486	\$52,548	\$1,080,628	\$57,541	\$101,216	\$79,338	\$16,869	\$31,083	\$122,895	\$1,341
Roll Forward	4,205	51,264	315,883	43,673	43,409	74,834	15,863	19,004	116,938	1,189
Cost w/Roll Fwd	13,691	103,812	1,396,511	101,214	144,625	154,172	32,732	50,087	239,833	2,530
Adjustments		(46,913)	(75,135)	(40,846)	(15,933)					
Proposed costs	\$13,691	\$56,899	\$1,321,376	\$60,368	\$128,692	\$154,172	\$32,732	\$50,087	\$239,833	\$2,530

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	SB-90	INMATE WELFARE F	LAFCO	JJIS	OTHER AGENCIES	OTHER DEPTS	Subtotal	Direct Billed	Unallocated	Total
BUILD USE ALLOW					\$74,395	\$4,941	\$1,877,910	\$662,118		\$2,540,028
EQUIPMENT USAGE					14,975	14,295	511,639			511,639
CO ADMINISTRATOR					2,346	13	368,283	7,319	2,180,486	2,556,088
AUDITOR-CONTROLR	16,681				296,165	312,678	2,112,970	167,394	1,598,164	3,878,528
INFORMATION SYST			1,073	25,208	(12,910)	61,089	325,622	6,917,433	381,019	7,624,074
TREAS-TAX COLL					75,136	4,437	217,040	6,095	2,272,739	2,495,874
PURCHASING & SUP					5,607	7,601	1,209,817	1,603,769	183,374	2,996,960
COUNTY COUNSEL					83,540		535,755	448,023	(24,368)	959,410
HUMAN RESOURCES						3,043	2,330,148	1,157,365	52,541	3,540,054
LABOR RELATIONS						7,807	502,584	12,079	4,282	518,945
FACILITIES MGMT					423,547	(165,810)	4,975,189	1,619,592	293,765	6,888,546
PARKS & RECREATN					2,124	945	74,294	244,693	2,699,817	3,018,804
Total Allocated	\$16,681		\$1,073	\$25,208	\$964,925	\$251,039	\$15,041,251	\$12,845,880	\$9,641,819	\$37,528,950
Roll Forward	735	(5,803)			258,240	288,121	4,018,529			4,018,529
Cost w/Roll Fwd	17,416	(5,803)	1,073	25,208	1,223,165	539,160	19,059,780	12,845,880	9,641,819	41,547,479
Adjustments			(1,073)	(25,208)	12,910	(61,089)	(953,328)			(953,328)
Proposed costs	\$17,416	\$(5,803)			\$1,236,075	\$478,071	\$18,106,452	\$12,845,880	\$9,641,819	\$40,594,151
	=====	=====			=====	=====	=====	=====	=====	=====